Taxation issues

LocalHousingSolutions.org includes a range of ideas to help cities, towns, and counties in implementing their local housing strategies.

**Brief: Tax incentives for the maintenance and rehabilitation of unsubsidized affordable rental properties**

Local jurisdictions can assist rental property owners by offering property tax incentives that hold the taxable assessed value of the property at pre-improvement levels. This brief discusses the basic approach, sample eligibility requirements, and other considerations surrounding this policy. [Read the brief.](#)

**Brief: Tax incentives for new construction and substantial rehabilitation**

This brief describes some of the considerations to be weighed when creating tax incentives for new construction and substantial rehabilitation. [Read the brief.](#)

**Selected local housing policies**

- Land value taxation
- Tax increment financing
- Low Income Housing Tax Credit (LIHTC)
- Property tax relief for income-qualified homeowners
- Multifamily Private Activity Bonds
- State tax credits for affordable housing
- Tax abatements or exemptions
- Demolition taxes and condominium conversion fees

**Related Resources**

- Video: How do you fill the gap in funding for affordable housing? Learn more about federal funding for affordable housing.
- Resources on building public support for affordable housing
- Resources on generating revenue for affordable housing
- Resources on supporting affordable housing through subsidies
- Explore external resources on funding for affordable housing